

EXHIBIT P



June M. Sulovski
Licensing Director
Intellectual Property & Standards

600 Mountain Ave.
Room 2F-112
Murray Hill, New Jersey 07974 USA
Tel: 908 582 4049
jsulevski@alcatel-lucent.com

May 11, 2007

VIA OVERNIGHT MAIL

Dr. Eli Harari
Chairman and Chief Executive Officer

SanDisk Corp.
601 McCarthy Boulevard
Milpitas, CA 95035

FAX: +408-801-8557

Dear Dr. Harari,

Subject: Alcatel Lucent MP3 Licensing Program

As you may be aware, Alcatel-Lucent has an extensive patent portfolio and a history of innovation. Alcatel-Lucent has invested significant sums in research and development to create this portfolio. The purpose of this letter is to offer SanDisk a non-exclusive patent license to Alcatel-Lucent's patents for MP3 technology that are relevant to SanDisk's Digital multimedia players with MP3 capabilities.

More specifically, Alcatel-Lucent controls a number of patents relating to MP3 technologies, including U.S. Patent No. 5,341,457 and U.S. Reissue Patent No. Re.39,080. We believe that SanDisk should consider acquiring a license for its digital multimedia players with MP3 capabilities such as those listed in the attached table.

We would like to discuss with you or the appropriate member of your management team the terms and conditions for such a non-exclusive patent license agreement between our companies. I have asked Mr. Ivan Chaperot, Senior Licensing Manager of my organization to handle any patent related discussions with SanDisk Corp. Therefore, please contact Mr. Chaperot regarding your availability. Mr. Chaperot's telephone number is +33 1 4076 5027 and his email is Ivan.Chaperot@alcatel-lucent.com.

Thank you in advance for your attention to this matter.

Sincerely,

A handwritten signature in dark ink, appearing to read 'Ivan Chaperot', with a stylized flourish at the end.

Copy to: Ivan Chaperot, Senior Licensing Manager, IP&S, Alcatel-Lucent

Attachment:**Non-exhaustive list of digital multimedia players with MP3 capabilities sold by SanDisk**

MP3 & Video Players	Reference
SanDisk Sansa® Connect™ MP3 Player 4 GB	SDMX8N-4096K
Sansa® Express™ MP3 Player 1GB	SDMX6R-1024K
Sansa® View - Pocket Video Player America 8GB	SDVX1N-8192
Sansa® e280 MP3 Player 8GB	SDMX4-8192
Sansa® e270 MP3 Player 6GB	SDMX4-6144
Sansa® e260 MP3 Player 4GB	SDMX4-4096
Sansa® e250 MP3 Player 2GB	SDMX4-2048
Sansa® e280R Rhapsody 8GB MP3 Player	SDMX4-8192
Sansa® e270R Rhapsody 6GB MP3 Player	SDMX4-6144
Sansa® e260R Rhapsody 4GB MP3 Player	SDMX4-4096
Sansa® e250R Rhapsody 2GB MP3 Player	SDMX4-2048
Sansa c250 MP3 Player 2GB	SDMX7-2048
Sansa c240 MP3 Player 1GB	SDMX7-1024
Sansa® c150 MP3 Player 2GB	SDMX5-2048
Sansa® c140 MP3 Player 1GB	SDMX5-1024
Sansa® m260 MP3 Player 4GB	SDMX3-4096
Sansa® m250 Digital Audio Player 2GB	SDMX3-2048
Sansa® m240 1GB MP3 Player	SDMX3-1024
Sansa® m230 512MB MP3 Player	SDMX3-512
Sansa® e140 Digital Audio Player 1GB	SDMX2-1024
Sansa® e130 Digital Audio Player 512MB	SDMX2-512
Digital Audio Player 256MB	SDMX1-256
SanDisk Digital Audio Player 512MB	SDMX1-512
Digital Audio Player 1GB	SDMX1-1024